REVENUE (1948) Department.

Ms. SERIES.

G.O No. 130

Dated 21st January, 1948.

[Despatch Abstract.]

EXCISE - Indian made foreign liquor - Administration - Proposals for 1948-49 rders passed.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department,	Date.
Ms	108	Rev	4-1-47				
Ms	612	Rev	24-3-48				

Further Papers.

G.O.	No	Department.	Date.	G.O.	No.	Department.	Date.

BOARD OF REVENUE (EXCISE) DEPARTMENT.

Subject:- Foreign liquor - Administration - Proposals for 1948-49 - Report to the Government - Submitted.

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C.R.No.32457 Abk/47-XC-1

STATION - Triplicane, Madras. Dated 24--12--1947.

From

Md.Munzoor Husain Khan Sahib Bahadur, B.A.(Hons).,
Assistant Secretary, Board of Revenue (Excise).

V.N. Kundva, Esq., C.I.E., I.C.S.,
Member, Board of Revenue and Commissioner of Land Revenue,
Excise and Prohibition.

REFERENCE:-

The Board reports that the rules relating to the administration of revenue derived from foreign liquor have worked satisfactorily during the cucrent year.

2.The rates of duty on Indian made foreign spirits, Indian made rectified spirit and Indian made wine and medicated wines were raised from Rs.25/- to Rs.30/- per proof gallon with effect from 1-4-45 in G.O.No.Ms.84, Revenue, dated 12-1-1945 and continued to be in force for 1946-47 also. As the purchasing power of the Rupee has gone down since the war and after, and as the prices and wages have risen upto a considerable extent the duty on Indian made foreign spirits, Indian made rectified spirit, Indian made wine and medicated wines has been raised from Rs.30/- per proof gallon to Rs.35/- per proof gallon with effect from 1-4-47 in G.O.Ms.No.108, Revenue, dated 15-1-1947. In view of extension of Prohibition to the other non-prohibition districts from 1-10-48 the Board recommends the same rate of duty of Rs.35/- per proof gallon on the above commodities for 1948-49 also.

3. The rate of duty on cocoanut toddy arrack was raised from Rs.21-14-0 to Rs.25/- per proof gallon with effect from 1-4-44 in G.O.Ms.No.612, Revenue, dated 24-3-44 and continued to be in force for 1945-46, 1946-47 and also for 1947-48. As prohibition has been introduced in the Malabar district, the Chowghat Distillery has been closed and necessary orders have been issued to the Collector of Malabar to sell the entire distillery, equipment by auction after giving wide publicity. Cocoanut toddy arrack will not therefore be manufactured in this province. The Board therefore recommends that the existing rate of duty of Rs.25/- per proof gallon may continue for 1948-49 also.

4. The rate of duty of As.10/- per imperial gallon on beer brewed in India remained unaltered throughout from 1-4-38 till 31-3-47. But in view of the reasons stated in para 2 above, the rate of duty of Re.0-10-0 per imperial gallon on beer brewed in India was raised to Re.0-12-0 with effect from 1-4-47 in G.O.Ms.No.108, Revenue, dated 15-1-1947. The same rate of Re.0-12-0 per imperial gallon on beer brewed in India may be continued for the year 1948-49 also.

5. The existing annual fees for each kind of the foreign liquor licences is as shown below:--

	Madras City	Mufassil
F.L.1 (wholesale)	Rs. 1,250	Rs. 625
F.L.1(a) Compounding.	315	315
F.D.1(b) (bottling)	65	65
F.L.2 (retail)	320	(for Nilgiri district also) 200
F.L.3 (Brandy on prescription)	6	6
F.D.4 (retail sale of beer)	65	65

P.T.O.

	Madras City	Mufassil
F.L.7 (Hotel)	Rs. 125	Rs. 65
F.L.8 (bar)	125	125
F.L.9 (Railway Refreshment Room)	65	65
F.L.10(Refreshment room)	200	100
F.L.11(occasional)	Rs. 10 a day	Rs. 10 a day
F.L.12(Auctioneers)	15	15
F.L.13(Rectified spirit)	15	15
F.L.17(Medicated wines)	15	15
F.L.20(Military canteens)	15	15
Dining car licence.	25	25

The above rates of annual fees have been fixed with effect from 1-4-47 raising the licence fees by 25% on all fixe d fee licences, of the rates in force prior to 1-4-47. The Board therefore does not propose any change in the existing rate of fees for the foreign liquor licences and the existin g rates as shown above may therefore continue for the year 1948-49 also.

The licence fee on the sale of denatured spirit, methylated spirit and Methyl alcohol was Re.0-10-0 per imperial gallon from 1-4-37 till 31-3-47. The rate of licence fees on these commodities was raised from Re.0-10-0 to Re.0-12-0 per imperial gallon with effect from 1-4-47 in G.O.Ms.No.1081 Revenue, dated 15-1-1947. The same rate of Re.0-12-0 per imperial gallon on these commodities may continue for the year 1948-49 also.

6. The scheme for the levy of gallonage fee on the volume of sales of foreign liquor introduced with effect from 1-4-36 has been working satisfactorily. The rates of gallonage fee were raised by 50% with effect from 1-4-45 in G.O.Ms.No.2510, Revenue, dated 22-12-44 and continued to be in force for 1946-47 and 1947-48. But the Government in their memorandum No.4316-D/47-2, Revenue, dated 15-10-47 have suggested the enhancement of gallonage fees on foreign liquor, Indian made foreign spirits, beer etc. The Board has accordingly reported in its reference C.R.No.33875, Abk/47-XC.1, dated 27-10-47 that it would be deisrable to increase the above rates of gallonage fees by another 50% over the 1936 rate so that the net result will be double that of the original 1936 rate. The Board therefore invites the attention of the Government to its reference cited and requests early orders on the proposals for notification before the lease 1948-49 commences.

Sd, Munzoor Husain,
24-12-47.
Assistant Secretary.

To the Secretary to Government, Revenue Department.

/TRUE COPY/

RS/88/12/1953

GOVERNMENT OF MADRAS.
Abstract:

EXCISE - Indian made foreign liquor - Administration - Proposals for 1948-49 - Orders passed.

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